

EXHIBIT N

Jon Ehlen

From: Jon Ehlen
Sent: 5/6/2005 9:21:38 PM
To: François B. larsen flarsen@gabana-ltd.com;
Cc: irichard@gabana-ltd.com irichard@gabana-ltd.com ;
Bcc:
Subject: RE: Egypt

Dear François,

While we do not recognize Roots as a distributor, we understand that as an approved retailer of excess inventory, they will be re-selling said inventory. Regardless, the letter simply says that "Gabana is obligated to ensure that all Authorized Retailers receive and abide by the terms and conditions set forth in the Agreement, including but not limited to Exhibit D of the Agreement - Advertising and Selling Restrictions, and shall indemnify Gap Inc. for any breach of the Agreement."

The above also applies to the Tunisia locations that we discussed earlier today. Please confirm your understanding and verify compliance with the approved five Tunisia locations.

Thanks and Kind Regards,

Jon

-----Original Message-----

From: Jon Ehlen
Sent: Friday, May 06, 2005 5:31 PM
To: 'François B. larsen'
Cc: irichard@gabana-ltd.com
Subject: RE: Egypt

François, Will advise next week. Additionally, have you any information regarding Tunisia locations. It looks as though they have ISP marketing and a blend of excess inventory as well as '04 inventory. These are Gap stores and we are concerned. Please advise. Thanks, Jon

-----Original Message-----

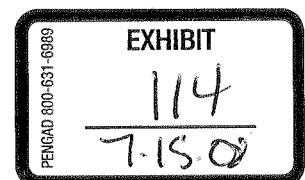
From: François B. larsen [mailto:flarsen@gabana-ltd.com]
Sent: Friday, May 06, 2005 12:04 PM
To: Jon Ehlen
Cc: irichard@gabana-ltd.com
Subject: Egypt

Hi Jon,

Thanks for the authorized retailer approval for Egypt. Since its wording has changed from the previous one I just need to understand if this allows Roots to sell directly to the authorized retailer or if it has to go through Gabana. Both ways are ok just need clarification.

Regards.

François



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